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serious question. Even upon a domestic corporation, a personal tax based on property without the jurisdiction is invalid.¹²

The business done is a legitimate subject for taxation,¹³ but a tax based on capital stock has no relation to the business done within the state. With a corporation doing a large interstate business, such a tax might be more than the receipts of the business itself. It would seem, therefore, on the reasoning suggested, that the result in the principal case is incorrect.

RECENT CASES.

ADVERSE POSSESSION — AGAINST WHOM TITLE MAY BE GAINED — RAILROAD COMPANY. — The plaintiff maintained, for more than the statutory period, a building which was an encroachment on the right of way of the defendant railway company. *Held*, that no title was acquired thereby. *Conwell v. Philadelphia & R. Ry. Co.*, 88 Atl. 417 (Pa.).

Where a railroad's right of way is limited to an easement over property the fee of which is vested in the sovereign, no title to the land can be acquired by adverse possession because of the public policy which excepts the sovereign's land from the operation of the Statute of Limitations. *Union Pac. Ry. Co. v. Kindred*, 43 Kan. 134, 23 Pac. 112; *Kindred v. Union Pac. R. Co.*, 168 Fed. 648. A like result is reached when the railroad is built on land in which the government, as grantor, has a possibility of reverter. *Union Pac. Ry. Co. v. Townsend*, 190 U. S. 267; *McLucas v. St. Joseph & G. I. Ry. Co.*, 67 Neb. 603, 97 N. W. 312. The principal case goes a step further by holding that a railroad right of way, as such, is exempt from the operation of the statute. The result is justified by the vital public interest in railroads which makes it fair to say that land devoted to their rights of way or terminal facilities is impressed with a public use. See *Hannibal & St. J. R. Co. v. Totman*, 149 Mo. 657, 662, 51 S. W. 412, 413. Little support is found to-day for the position taken by one court in reaching a conclusion contrary to the principal case, that railroads are operated primarily for the benefit of their stockholders. See *Pittsburgh, C. C. & St. L. Ry. Co. v. Stickley*, 155 Ind. 312, 315, 58 N. E. 192, 193. The Statute of Limitations being no more than a rule of policy for the repose of titles, it seems correct to recognize an exception to it when, as here, the countervailing policy of the preservation of public rights is involved. No exemption is claimed for the general corporate property of the railroad. *Dela-ware, L. & W. R. Co. v. Tobyhanna Co.*, 228 Pa. 487, 77 Atl. 811. And it is submitted that cases holding that land originally secured for use as a right of way, but subsequently abandoned, may be acquired by adverse possession, are not inconsistent with the principal case. *Spottiswoode v. Morris & E. R. Co.*, 61 N. J. L. 322, 40 Atl. 505. Such property was obviously unnecessary for the performance of the public duty.

ALIENS — NATURALIZATION OF ALIENS — WHO IS A "FREE WHITE PERSON" WITHIN FEDERAL NATURALIZATION LAW. — The plaintiff applied for naturalization as a white person, maintaining that as a high caste Hindu of pure blood he was a member of the Aryan race. *Held*, that he is entitled to naturalization. *In re Akhay Kumar Mozumdar*, 207 Fed. 115 (Dist. Ct., E. D. Wash., N. D.).

¹² *Union Transit Co. v. Kentucky*, 199 U. S. 194.

¹³ See *State Tax on Foreign Held Bonds*, 15 Wall. (U. S.) 300, 319.